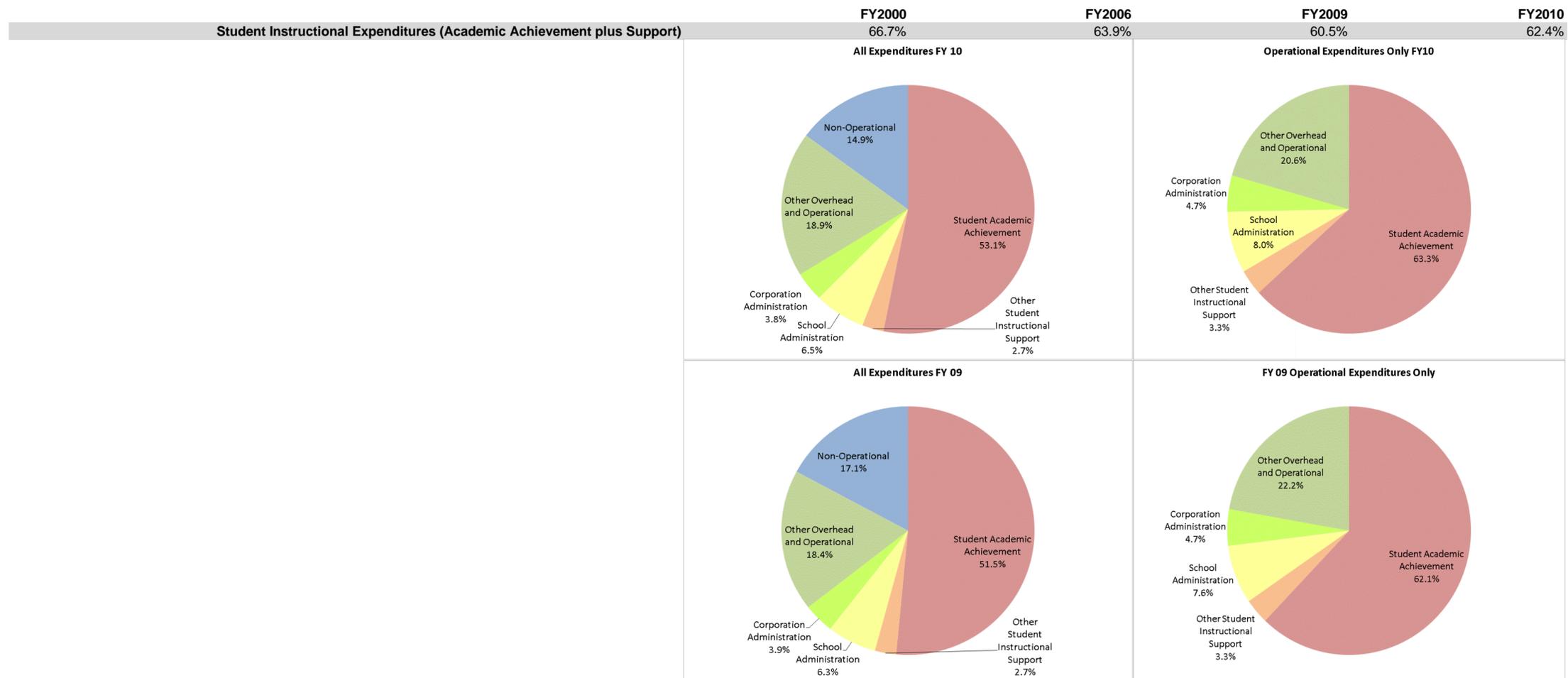


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Blue River Valley Schools (3405)**

Blue River Valley Schools (3405)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$3,044,302	57.8%	\$3,527,271	55.4%	\$3,823,851	51.5%	\$4,027,460	53.1%
Student Instructional Support	\$470,190	8.9%	\$547,534	8.6%	\$670,751	9.0%	\$703,686	9.3%
Overhead and Operational	\$1,182,811	22.4%	\$1,559,302	24.5%	\$1,658,637	22.3%	\$1,720,235	22.7%
Nonoperational	\$573,376	10.9%	\$738,226	11.6%	\$1,272,313	17.1%	\$1,129,421	14.9%
<b>Grand Total</b>	<b>\$5,270,679</b>		<b>\$6,372,332</b>		<b>\$7,425,553</b>		<b>\$7,580,801</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$28,041	\$29,501			5%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$154,042	\$183,024			19%
	11100 Regular Programs; Elementary	\$908,318	\$1,127,127	\$1,310,386	\$1,333,052	47%	18%	2%
	11300 Regular Programs; High School	\$941,798	\$1,003,198	\$1,344,976	\$1,314,060	40%	31%	-2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$9,000	\$19,318	\$21,618		140%	12%
	11410 Vocational Education; Agriculture A	\$39,386	\$37,716	\$50,331	\$51,276	30%	36%	2%
	11450 Vocational Education; Consumer and Homemaking	\$29,429	\$45,390	\$69,550	\$70,867	141%	56%	2%
	11470 Vocational Education; Business Education	\$65,101	\$54,579	\$72,529	\$96,360	48%	77%	33%
	11520 Vocational Education; Area School Participation	\$8,405	\$21,177	\$39,757	\$58,721	> 500%	177%	48%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,532	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$15,501	\$7,958	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$27,330	\$32,299			18%
	12210 Mental Disabilities; Mild Mental Disabilities	\$45,123	\$81,644	\$53,750	\$144,370	220%	77%	169%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$10,690	\$13,619	\$78,222	\$2,571	-76%	-81%	-97%
	12310 Physical Impairment; Orthopedic Impairment	\$9,256	\$11,220	\$0	\$0	-100%	-100%	
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$10,753	\$15,729			46%
	12340 Physical Impairment; Hearing Impairment	\$38,775	\$41,193	\$48,623	\$49,610	28%	20%	2%
	12350 Physical Impairment; Homebound	\$0	\$2,889	\$4,044	\$7,762		169%	92%
	12520 Culturally Different; Compensatory	\$3,282	\$561	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$56,561	\$100,889	\$111,630	\$196,265	247%	95%	76%
	12710 Equal Opportunity At Risk	\$21,687	\$48,595	\$64,193	\$82,284	279%	69%	28%
	12810 Special Education Preschool	\$33,760	\$39,540	\$21,190	\$23,006	-32%	-42%	9%
	12900 Other Special Programs	\$460	\$0	\$7,727	\$11,412	> 500%		48%
	14100 Summer School Programs; Elementary	\$10,777	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$6,667	\$13,946	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$17,588	\$5,014	\$4,672	\$2,204	-87%	-56%	-53%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$21,924	\$27	\$0	\$0	-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$0	\$10,000	\$0			-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$2,066			
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$1,421			
	22110 Improvement of Instruction; Service Area Direction	\$5,983	\$1,924	\$1,231	\$500	-92%	-74%	-59%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,428	\$10,625	\$16,997	\$9,269	71%	-13%	-45%
	22130 Improvement of Instruction; Instructional Staff Training	\$14,974	\$3,314	\$8,558	\$12,752	-15%	285%	49%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$8	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$80,748	\$89,161	\$136,968	\$72,789	-10%	-18%	-47%
	22230 Library/Media Services; Audiovisual	\$1,514	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$4,419	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$66,810	\$67,723			1%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$39,618			
	22360 Instruction, Related Technology; Network Support	\$0	\$1,687	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$6,000	\$0			-100%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Per	\$0	\$0	\$0	\$775			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$89,334	\$63,951	\$55,596	\$94,557	6%	48%	70%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$410	\$628	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$176,763	\$179,077	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$2,663,657</b>	<b>\$3,017,962</b>	<b>\$3,823,851</b>	<b>\$4,027,460</b>	<b>51%</b>	<b>33%</b>	<b>5%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$50,930	\$43,017	\$79,992	\$82,266	62%	91%	3%
	21340 Health Services; Nurse Services	\$17,073	\$20,589	\$37,942	\$38,858	128%	89%	2%
	21390 Health Services; Other Health Services	\$0	\$485	\$568	\$889		84%	57%
	21420 Psychological Testing	\$8,336	\$7,375	\$6,500	\$7,000	-16%	-5%	8%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$12,713	\$10,075			-21%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$3,965	\$7,085			79%
	21810 Special Education Administration; Service Area Direction	\$37,072	\$37,955	\$59,820	\$60,839	64%	60%	2%
	21890 Special Education Administration; Other Special Education Administration	\$4,550	\$6,271	\$0	\$0	-100%	-100%	
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$650	\$240			-63%
	24100 Office of The Principal	\$281,932	\$344,058	\$468,602	\$496,434	76%	44%	6%
<b>Student Instructional Support Total</b>		<b>\$399,893</b>	<b>\$459,750</b>	<b>\$670,751</b>	<b>\$703,686</b>	<b>76%</b>	<b>53%</b>	<b>5%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$15,735	\$21,003	\$12,111	\$10,765	-32%	-49%	-11%
	23120 Board of Education; Service Area Assistants	\$36,744	\$39,699	\$28,375	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$3,000	\$6,000	\$14,904	\$12,329	311%	105%	-17%
	23160 Board of Education; Promotion Expenses	\$3,506	\$3,865	\$1,220	\$2,151	-39%	-44%	76%
	23190 Board of Education; Other Governing Body Services	\$3,553	\$12,746	\$14,555	\$12,073	240%	-5%	-17%
	23210 Executive Administration; Office of The Superintendent	\$112,711	\$138,173	\$182,186	\$185,704	65%	34%	2%
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$380			
	23230 Executive Administration; Staff Relations and Negotiations	\$3,000	\$0	\$71	\$0	-100%		-100%
	23290 Executive Administration; Other Executive Administration Services	\$3,404	\$6,486	\$2,466	\$0	-100%	-100%	-100%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$26,654	\$59,206			122%
	25191 Other Fiscal Services; Refund of Revenue	\$427	\$2,895	\$3,712	\$1,363	220%	-53%	-63%
	25196 Other Fiscal Services; Cash Change	\$0	\$181	\$226	\$1,104		> 500%	389%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$1,000	\$0			-100%
	25750 Personnel Services; Health Services	\$0	\$0	\$3,758	\$5,977			59%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$291,237	\$431,075	\$500,216	\$504,434	73%	17%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$105	\$1,020	\$0	\$0	-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$78,614	\$78,374	\$83,420	\$77,661	-1%	-1%	-7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$100	\$220	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$384	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$3,009	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$20,032	\$122,415	\$55,411	\$46,665	133%	-62%	-16%
	27010 Student Transportation; Service Area Direction	\$43,513	\$67,372	\$120,360	\$113,904	162%	69%	-5%
	27100 Student Transportation; Vehicle Operation	\$83,847	\$101,881	\$149,370	\$150,463	79%	48%	1%
	27200 Student Transportation; Monitoring Services	\$110	\$1,279	\$301	\$0	-100%	-100%	-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$41,728	\$74,749	\$128,881	\$61,546	47%	-18%	-52%
	27400 Student Transportation; Purchase of School Buses	\$46,346	\$56,063	\$0	\$151,433	227%	170%	
	27500 Student Transportation; Insurance on Buses	\$0	\$2,881	\$9,531	\$9,789		240%	3%
	27600 Student Transportation; Insurance on Pupils	\$0	\$242	\$0	\$0		-100%	
	27700 Student Transportation; Contracted Transportation Services	\$77,296	\$33,864	\$35,293	\$37,527	-51%	11%	6%
	27910 Student Transportation; Bus Driver Training	\$735	\$927	\$1,642	\$1,125	53%	21%	-31%
	31200 Food Services Operations; Food Preparation and Dispensing	\$96,805	\$94,254	\$115,290	\$120,330	24%	28%	4%
	31400 Food Services Operations; Food Purchases	\$116,154	\$127,759	\$166,623	\$152,888	32%	20%	-8%
	31900 Other Food Services	\$1,829	\$1,030	\$1,059	\$1,417	-23%	38%	34%
<b>Overhead and Operational Total</b>		<b>\$1,080,913</b>	<b>\$1,429,463</b>	<b>\$1,658,637</b>	<b>\$1,720,235</b>	<b>59%</b>	<b>20%</b>	<b>4%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$550	\$600	\$587	\$921	67%	54%	57%
	33400 Athletic Coaches	\$52,203	\$63,095	\$71,517	\$75,250	44%	19%	5%
	33990 Other Community Services; Other	\$1,187	\$724	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$15,472	\$22,548			46%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$895	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$433,920	\$65,855	\$260,787	\$129,692	-70%	97%	-50%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$7,000	\$8,005	\$3,661		-48%	-54%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$16,995	\$24,039	\$15,609	\$16,994	0%	-29%	9%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$15,379	\$77,415	\$21,161	\$1,307	-92%	-98%	-94%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$36,799	\$79,307	\$68,649	\$49,499	35%	-38%	-28%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$19,929	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$372,000	\$328,731	\$369,625		-1%	12%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$468,269	\$451,375			-4%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$13,356	\$8,500			-36%
	54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$170	\$49			-71%
	54200 Common School Fund; Principal	\$7,137	\$15,224	\$0	\$0	-100%	-100%	
<b>Nonoperational Total</b>		<b>\$564,169</b>	<b>\$726,082</b>	<b>\$1,272,313</b>	<b>\$1,129,421</b>	<b>100%</b>	<b>56%</b>	<b>-11%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$61,758	\$66,035	\$0	\$0			
	26492 2007 Account Code - Social Security	\$233,541	\$271,335	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$5,887	\$10,253	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$245,241	\$342,801	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$160	\$2,866	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$15,460	\$45,785	\$0	\$0			

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Prorated By Fund Total</b>		<b>\$562,047</b>	<b>\$739,075</b>	<b>\$0</b>	<b>\$0</b>			